

701—8.3 (17A) Substitution of official forms. This rule is to provide guidance for the use of other than official forms, whether they are on paper, are computer-generated, or are created using other media for communication. Approval shall be obtained prior to use of computer forms, replacement forms, reproduced forms, facsimile forms, or any other forms not provided by the department. The director reserves the right to make changes to forms when needed without prior notification to users of forms. The director also reserves the right to require use of official forms in communications with the department concerning tax administration or other matters.

8.3(1) *Types of substitute forms.* Many types of forms may, upon approval, be substituted for official forms. Descriptions of a partial list follow.

a. Reproduced forms. Reproduction (photocopy reprinting) of Iowa tax forms may be accomplished without prior approval of the department provided the following conditions are met:

(1) There is no variation from the official copy or format provided by the department, including reduction and enlargement or other format specification.

(2) Reprinting, copying, or reproduction of the form is not prohibited by another rule within this chapter.

(3) Reprinting or reproduction of the form does not vary from criteria stated elsewhere in this chapter.

b. Replacement forms. Replacement forms are forms which are produced by imagery or otherwise replicated using the department official form as a model. These forms may include facsimiles of department forms that have been modified by the addition of line enlargements, copy deletion, or any other modifications.

c. Computer-generated forms. Computer-generated forms are forms that are created in their entirety, including layout, by the computer. These forms must be a facsimile of the official form that it is meant to replace.

d. Federal forms. Federal forms, or their alternates, do not require prior approval for use provided the form is approved for federal use and Iowa tax instructions or other administrative instructions authorize or require the use of federal forms in lieu of official Iowa forms.

e. Removable media and electronic reporting. Any removable media, such as compact discs, or any electronic transmission in other than official form requires prior approval of the department. No prior approval is necessary for submission of compact discs for certain information reporting when they are submitted in accordance with the department policy. To obtain additional information regarding the submitting of magnetic tapes, diskettes or other electronic reporting, please contact the Technology and Information Management Division, P.O. Box 10460, Des Moines, Iowa 50306.

8.3(2) *Approval of substitute forms.* Prior approval of substitute forms may be obtained by writing Technology and Information Management Division, P.O. Box 10460, Des Moines, Iowa 50306; by faxing (515)242-6040; or by a PDF submission via e-mail to IDRSubForms@iowa.gov. Fax communication or PDF submissions via e-mail to the department of approval requests are acceptable in limited circumstances. Normally, approval will be granted for use of substitute forms for one year only. Those forms listed on the substitute forms checklist should be submitted for approval. If doubt exists about the need for approval of a particular substitute form, the form should be submitted for consideration.

8.3(3) *Failure to obtain required approval.* Forms filed with the department that are not official or approved may be returned at the discretion of the director.

8.3(4) *Forms that may not be reproduced.* Certain forms supplied by the department shall not be duplicated or reproduced because of special processing requirements for the forms. These forms will normally have an optical scan line with special characters or print to ensure that automated processing equipment accurately credits the proper accounts. Exceptions to allow reproduction may occur on a limited basis with the consent of the department. The requestor must demonstrate compatibility with and meet all requirements and standards of the department to ensure proper and accurate processing of the form by the department. The department, at its option, may provide an explanation as to why a form

is not acceptable, but is not required to do so. Forms that may not be reproduced, except as provided for above, include department-generated accounts receivable notices.

8.3(5) General information. The following general information is applicable to all reproduced, replacement, or computer-generated forms:

a. Paper. Paper must be of at least equal quality to stock used by the department for official forms. Carbon-bonded paper is prohibited for all forms. Colored paper should be used for all forms substituting for official paper forms unless paper used is of the identical color of an official paper form.

b. Ink and imaging material. Black ink or black imaging material should be used in the printing or duplication of all substitute forms on paper.

c. Size. Paper forms must be the same size as the official form.

d. Legibility. All forms must have a high standard of legibility.

e. Distinctive markings and symbols. Some official forms contain distinctive symbols. These symbols must be reproduced on other than official forms.

f. Labels. Preprinted labels furnished by the department should be affixed to returns submitted to the department.

g. Accuracy of reproduction. Forms submitted for approval should be a facsimile of the official form. No variation from the official form will be allowed for forms which are identified as returns.

This rule is intended to implement Iowa Code paragraph 17A.3(1) "b."

[ARC 9875B, IAB 11/30/11, effective 1/4/12]